IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE THIRTY FIRST DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION Nos.24508 OF 2004 & 6981 OF 2005

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(1) WRIT PETITION No: 24508 of 2004

Between:

1 K.Doraswamy, s/o K.Munuswamy,
r/o Dr.No.50567 & 568, Medaraveedhi, Santapet, Chittoor.
2 N.Kannappa, s/o late M.Narayana Swamy,
r/o Dr.No.14-283, Kainikatta Street, Chittoor.
3 P.K.Parthasarathi, s/o P.Kuppuswamy,
r/o Dr.No.28-1300, RTC Road, Balaji Colony, Chittoor.
4 T.H.Siva Ganga Bai, w/o T.M.Harikrishna,
r/o Dr.No.18-845 & 846, Pinniamman Koil Street, Chittoor.

..... PETITIONERS

AND

1 The State of Andhra Pradesh rep., by its Secretary, Municipal Administration, Secretariat Buildings, Hyderabad.
2 The Director of Municipal Administration, Government of Andhra Pradesh,

Hyderabad.
3 The Commissioner, Chittoor Municipality, Chittoor, Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of mandamus or any other appropriate writ, order or direction directing the respondents not to insist upon the petitioners and other tax payers to pay the enhanced tax contrary to GO Ms.No.154 MA, dated 8-4-2002 and GO Ms.No.167 MA, dated 18-4-2002 by declaring the action of the 3rd respondent herein in insisting to pay the enhanced tax pending consideration of the revision petitions/representations/objections filed by the petitioners and other tax payers in Chittoor Municipality, Chittoor District as arbitrary, illegal and unconstitutional.

Counsel for the Petitioners: MR.T.NIRANJAN REDDY

Counsel for the Respondent Nos.1&2: GP FOR MUNCIPAL ADMN. & URBAN DEVELOPMENT.

Counsel for the Respondent No.3: MR.S.I. NEWTON (SC FOR MUNICIPALITY)

(2)WRIT PETITION No: 6981 of 2005

Between:

Sri Venkateswara Poultry form, Rep by its General Manager,
Sri P. T.Rajendra, S/o. E. Tulasi Naidu, Aged about 50 years, 4-1667/2, Durganagar, Chittoor District.

..... PETITIONER

AND

1 The State of A.P. Rep by its Secretary, Municipal Administration, Secretariat Buildings, Hyderabad.
2 The Director of Municipal Administration, Government of A.P. Hyderabad.
3 The Chittoor Municipality, Rep by Commissioner, Chittoor, Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ order or direction more particularly one in the nature of Writ of Mandamus, directing the respondents not to insist upon the petitioner and other tax

payers to pay the enhancement tax contrary to G.O.Ms.No. 154 MA, dated 08-4-2002 and G.O.Ms.No. 167 MA, dated 18-4-2002 by declaring the action of the 3rd respondent herein in insisting to pay the enhanced tax pending consideration of the revison petitioners/representations/objections filed by the petitioner and other tax payers in Chittoor Municipality, Chittoor District as arbitrary, illegal and unconstitutional.

Counsel for the Petitioner: MR.T.RAJENDRA PRASAD

Counsel for the Respondent Nos.1&2: GP FOR MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT.

Counsel for the Respondent No.3: MR.S.I. NEWTON (SC FOR MUNICIPALITIES)

The Court made the following:

THE HON'BLE SRI JUSTICE G. BIKSHAPATHY

AND

THE HON'BLE SRI JUSTICE P.S. NARAYANA

WRIT PETITION Nos.24508 of 2004 & 6981 of 2005

ORAL COMMON ORDER:- (PER GB,J.)

Both the Writ Petitions are filed seeking direction to the respondents not to insist

upon the petitioners and other taxpayers to pay the enhanced tax over and above the stipulations made in G.O.Ms.Nos.154 and 167 MA Municipal Administration and Urban (T.C.I.) Development Department, dated 08.04.2002 and 18.04.2002 respectively.

2. It is the case of the petitioners that on earlier occasion W.P.No.21951 of 1997 was filed by the Municipal Rate Payers Association, Anantapur, challenging the enhancement of the property tax and the same was dismissed with an observation that the Municipality is entitled to collect the tax in accordance with the G.O.Ms.Nos.154 and 167, dated 08.04.2002 and 18.04.2002 respectively, and to that extent they also given undertaking before this Court reported in ***MUNICIPAL RATE PAYERS ASSOCIATION, ANANTHAPUR v STATE OF ANDHRA PRADESH & OTHERS***. Therefore, the petitioners seek proper directions.

3. Learned counsel for the petitioners submits that the property tax is levied on the basis of the plinth area keeping in view the guidelines issued in the aforesaid Government Orders.

4. Under those circumstances, both the Writ Petitions are disposed of directing the 3rd respondent to collect the tax in accordance with the aforesaid Government Orders and as per the undertaking given by the Municipality in the case referred to above.

5. The 3rd respondent submits that the plinth area has been fixed unauthorizedly by the petitioners, and therefore, the tax has to be paid on the existing plinth area. This is the matter which should be decided by the Municipality after giving due notice to the petitioners.

6. Accordingly, Writ Petitions are disposed of. No costs.

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G. BIKSHAPATHY, J

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P.S. NARAYANA, J

Date: 31.03.2005

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To

1 The Secretary, Municipal Administration, The State of

Andhra Pradesh, Secretariat Buildings, Hyderabad.
2 The Director of Municipal Administration, Government of

Andhra Pradesh, Hyderabad.
3 The Commissioner, Chittoor Municipality, Chittoor, Chittoor District.

4 2 CCs to the GP for Municipal Administration and Urban Development, High Court of A.P., Hyderabad (OUT).

5 2 CD copies

6 1 CC to MR.RAJENDRA PRASAD

7 1 CC to MR.NEWTON